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ACCOUNTS
OF
GOLD MINING & EXPLORATION
COMPANIES

T. DONALD

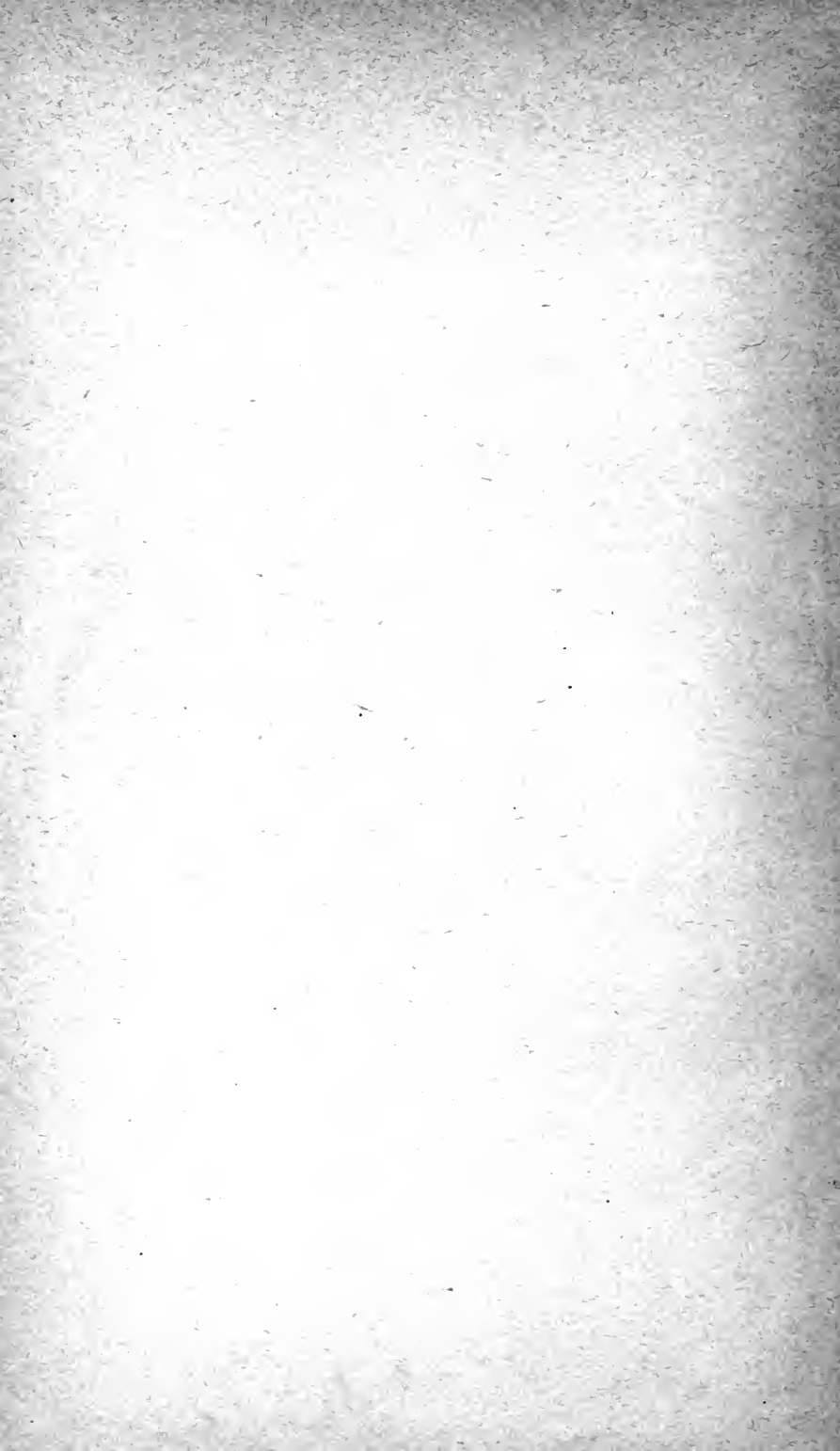
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ACCOUNTS
OF
GOLD MINING AND EXPLORATION
COMPANIES.

*With Instructions and Forms for Rendering the same
to the Head Office.*

BY
T. DONALD.



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PREFACE.

THE want of a Work on the Accounts of Gold Mining and Exploration Companies has been long felt by the Author during his professional practice as an Accountant and Secretary. His aim has therefore been to deal with all points that are likely to arise in such Accounts, so as to supply not only a reliable guide, but also an exhaustive Letter of Instructions from the Directors or Secretary to the Local Book-keeper. The suggestions and instructions contained herein might, however, be supplemented by the Secretary as to any special points that may arise from time to time in connection with his own particular Company.

T. DONALD.

19, ST. SWITHIN'S LANE, E.C.

12th July, 1897.



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ACCOUNTS

OF

Gold Mining & Exploration

COMPANIES.

INTRODUCTORY
REMARKS, I.

IN submitting the following short Treatise, it is assumed that the reader is already acquainted with the principles of Book-keeping, the writer's present intention being to advise as to the method of keeping and rendering Accounts to the Head Office, such advice being based on many years' practical experience with the Accounts of Gold Mining and Exploration Companies.

OBJECTS, 2.

It should be borne in mind that the object of Book-keeping is to have a complete record of the various pecuniary transactions of the Company; and the object of the Book-keeper should, therefore, be to supply this record correctly, and with such brevity as is compatible with the details required for reference.

BOOKS OF ACCOUNT, 3. The primary Books of Account are the same as used in a merchant's office, viz. :—

1. Journal,
2. Cash Book,
3. Ledger,

and in this order we will consider their respective uses.

THE JOURNAL, 4. The Journal ought to contain a record of all transactions other than cash receipts and payments. The book may be subdivided as follows :—

- (a) Bills Payable.
- (b) Bills Receivable.
- (c) Stores Inwards Book.
- (d) Stores Outwards Book.
- (e) Wages or Time Book.

It is preferable, however, to treat these as Memorandum Books, and not as Books of Account. (*See paragraph 8.*)

Care should be taken that no transfer of an item in the Ledger from one account to another is made, except by means of an entry in the Journal. A certified copy of the Journal should be sent to the Head Office monthly on the following form :—

The Cash Book ought to contain, in CASH BOOK, 5. chronological order, a record of all cash receipts and payments. It is, strictly speaking, a Ledger account kept in a separate book for the sake of convenience, and should more correctly be termed the "Cash Account."

All cash received should be paid forthwith into the Bank, and all payments made by cheque payable "to order." It will therefore be seen that, after allowing for any amounts, either receipts or payments, which may not have been entered in the Pass Book, that the balance at the bank will agree with the balance shewn in the Cash Book; and a statement setting forth this agreement should be recorded in the Cash Book at the end of each month.

In some systems it is customary to journalise the cash. This is quite unnecessary. The fact of a receipt being entered on the Dr. side of the Cash Book makes a debit entry, in as much as it debits the Cash Account; while a payment being entered on the Cr. side of the Cash Book, makes a credit entry, thereby crediting the Cash Account. It is obvious, therefore, that, if the items are posted into the Ledger on the opposite side to that on which they appear in the Cash Book, the double entry is effected.

A certified copy of the Cash Book should be sent to the Head Office monthly, for which purpose the following Form is recommended :—

The Ledger is the book in which the transactions recorded in the Journal and Cash Book are summarized. It ought, therefore, to contain a complete classified record of the monetary transactions of the Company. It is recommended that, in posting, short particulars of each entry be given, instead of the all too common expression "To or By Cash," "To or By Sundries," &c., which often causes considerable waste of time and consequent annoyance to the Manager, or other official, who may wish to refer to an account in the absence of the Book-keeper. For this purpose it is advisable to have the Ledger ruled one account on each opening, not one on each page.

A certified copy of the trial balance of the Ledger should be sent to the Head Office monthly on the following form :—

THE COMPANY, LIMITED.

Trial Balance

[illegible]

I certify the foregoing to be a correct copy of the Trial Balance of the Company's Ledger kept at _____ for the month ending _____.

***** Book-keeper.

.....*Manager.*

Date _____

As it is often necessary to make small cash payments, it is advisable to draw a cheque for say £50 for this purpose, entering the amount in the General Cash Book in the usual way and debiting "Petty Cash Account" in the Ledger. The amount should also be entered in the receipt column of the Petty Cash Book, and when a payment is made it must be recorded in the column provided for that purpose and, at the same time, extended in the analysis of payments under its proper account.

At the end of each month or week, if the number of payments render it necessary, the columns should be cast and agreed with the total payments, and a cheque drawn for the amount expended, thus bringing the Petty Cash up to its original figure. Supposing sundry payments have been made for "Cablegrams," "General Expenses," and "Postages," amounting to £10 8s. 2d., the entry in the General Cash Book should be as follows:—

By Petty Cash Disbursements—

				£	s.	d.
Cablegrams	...	...	...	8	6	8
General Expenses	...	...	...	1	1	6
Postages	...	...	...	1	0	0
				<hr/>		
				£10	8	2
				<hr/>		

and the postings made direct therefrom (*i.e.*, the General Cash Book) to the respective Ledger Accounts of "Cablegrams," "General Expenses," and "Postages," leaving the "Petty Cash Account" in the Ledger a fixed amount.

At the end of the Company's financial year it is advisable to draw a cheque for all payments to date, and to pay the original amount of Petty Cash into the bank, thus closing the "Petty Cash Account." This course obviates the necessity of forwarding to the Head Office a certificate of the Petty

PETTY CASH BOOK.

ANALYSIS OF PAYMENTS

Date.	Receipts	Particulars	Voucher No.
		Payments	
		Salaries	
		Rent	
		Rates & Taxes	
		Stationery & Printing	
		Cable-grams.	
		Postages &	
		General Expenses	

Cash in hand, and is a system which, if adopted, cannot fail to meet with the approval of the Company's auditors. At the commencement of the following financial year a cheque should be drawn for the original sum, thus re-opening the "Petty Cash Account." Ruling for a Petty Cash book is given on page 14.

BILLS PAYABLE These books have already been referred to as being subsidiary to the Journal **BOOK AND** **BILLS RECEIVABLE** (see paragraph 4), and it is the modern **BOOK, 8.** practice to post direct therefrom into the Ledger. As however copies of the Mine's Account Books must be sent to the Head Office monthly (see paragraph 44) these books should preferably be used as memorandum books for convenient reference on these matters, rather than actual accounts; and in the forms given on page 16 it will be seen that provision is *not* made for direct postings to the Ledger. The Bill transactions must therefore be recorded in the Journal.

"Bills Payable Account," *as a rule*, should not exist in the Mines Ledger. Pending the receipt of a remittance from the Head Office it might however be found necessary to accept a bill payable at the Company's bankers, in which case a "Bills Payable Account" will exist. For the purpose of accepting Bills a rubber stamp in the following form may be found useful:—

No. Accepted 189

Payable at

Address

On behalf of

The Co., Limited.

.....	Manager.	} (or the officials whose signatures are lodged at the bank.)
.....	Accountant.	

It is important that the name of the Company should be inserted to prevent the personal liability of the Manager or Accountant. It is preferable, however, to give an order on the Company's Agent or a Bill on the Head Office, as explained in paragraph 14

These books, as their titles indicate, STORES INWARDS should contain a record of all stores BOOK AND acquired and issued. The stores, as STORES OUTWARDS received, ought to be checked with the BOOK 9. official order, and entered into the "In (see also remarks in wards Book." As the stores are issued, paragraph 19). they will in like manner be entered in the "Stores Outwards Book," and at stated periods the totals of this book should be transferred to the "Stores Inwards Book," and deducted. The balance should then represent the stores in hand. It is, however, advisable to take stock at least twice a-year.

The rulings given on page 18 are recommended for these books, additional columns being provided for the following, viz. :—

Nails.
 Fuel—Wood.
 „ —Coal.
 Explosives.
 Cyanide Works Supplies.
 Chlorination Works Supplies.
 Timber—Mining.
 „ —Building.
 Oils, Paints, and Grease.
 Stable Supplies.
 Native Food.
 General Provisions.
 Sundries, and any other headings that may be found necessary.

It is not necessary to send a complete copy of these books to the Head Office, a summary on the following form will be sufficient:—

THE COMPANY, LIMITED.

Statement of Stores for the Month of

Description of Stores.	Stock 1st	Stores inwards during	Total.	Stores outwards during	Stock
Tools and Patterns					
Iron					
Steel					
Bolts, nuts, and screws					
Nails					
Fuel—Wood					
Do. Coal					
Explosives					
Cyanide Works Supplies					
Chlorination Works Sup- plies					
Timber—Mining					
Do. Building					
Oils, Paints, and Grease					
Stable Supplies					
Native Food					
General Provisions					
Sundries					

I certify the above to be correct.

.....
Manager.

.....
Storekeeper.

.....
Date

Every item paid for wages must be
 WAGES or TIME recorded in this book, and the total of
 BOOKS, 10. the weekly or fortnightly payments cer-
 (See also tified by the Wages clerk, Cashier or
 paragraph 29.) Accountant, and Manager. For a Mining
 Company rulings on the lines of Forms
 A and B might be adopted, and, if necessary, the two forms
 might be incorporated. When ordering a book of this descrip-
 tion the cashier should consider what his requirements are
 likely to be, and have the columns headed accordingly, leaving
 one or two blanks for contingencies. In the case of a Land
 or Development Company (see Form C), the columns should
 only bear the name of the property on which the work is being
 done.

The books may be ruled for one to four weeks' wages by
 means of interlining the day columns, the examples given
 being for two weeks.

"A."—FOR PERMANENT WORKS AND DEVELOPMENT.

THE COMPANY, LIMITED.
Pay Account for Weeks ending

[illegible]

Cashier.
Manager.

"B." FOR MINING AND DEAD WORK.

Name	Work	Total.							UNDERGROUND WORK.										SURFACE WORK.										DEDUCTIONS				Amount to Pay	Remarks
		Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Days	Hours	Kate	Mining	Hauling & Trimming.	Trimming.	Laying Rails	New Roads	General Labour	Battery Expenses	Hauling & Trimming.	Cyanide Working	Chromit. Working	Repairs	General Labour	Total	Wages advanced	Total								

Cashier.

Wages Sheet

[illegible]

I certify that the above payments made by me are proper charges against the Company, and that they are correct and in accordance with the Time Book.

Cashier.

Date _____

A Debit Note is a statement setting forth the particulars of a charge against some personal or nominal account; and it is recommended that such statements should pass between the Head Office and the Mines for any payments made at the one office on account of the other. (See paragraph 14.)

ACCOUNT CURRENT, 12.

This is a statement drawn up in Dr. and Cr. form, shewing the transactions which have taken place between the Head Office and the Mines. It is recommended that such a statement should be sent from the Mines to the

Head Office at the end of each month. The Account Current will be a copy of the "Head Office account" as it appears in the Mines Ledger, and it will be seen that, by adopting this plan, any discrepancy which might occur would be quickly detected.

OPENING Having considered the use of the
ACCOUNTS, 13. various books, etc., we now turn to the
Accounts to be opened.

HEAD OFFICE An account under this heading should
ACCOUNT, 14. be opened in the Mines Ledger, and it
will be to the Mines Office what the
Capital Account is to the Head Office—
the source whence the funds are drawn. It is assumed that
the remittances to commence and continue operations will
be made by the Head Office. A remittance of £1,000 is
made through a firm of bankers. The first entry to be made
is in the Cash Book on the Dr. side, thus:—

Dr.		CASH.	CONTRA.				Cr.
Jan.	1	To Head Office Remittance	1	1000			

and in accordance with the instructions given under "Cash Book" in paragraph 5, this amount will be posted to the credit of the "Head Office Account" in the Ledger, and will appear therein as follows:—

Dr.		HEAD OFFICE ACCOUNT.						Cr.		
							Jan. 1	By Cash		
								Remittance	1	1000

It is thus seen that Cash Account is Dr. for £1,000, while Head Office is Cr. for a similar sum.

Again, the Head Office sending out machinery and plant to the extent of say £500, will send a Debit Note (*see paragraph 11*) setting forth the particulars of the goods forwarded.

This item, not being a cash transaction as far as the Mines Office is concerned, will, therefore, *not* be entered in the Cash Book, but in the Journal, as follows:—

JANUARY, 1897.

Jan. 10.—Machinery and Plant .. Dr. (or the various accounts as explained in paragraph 17.)	2	500				
To Head Office	1			500		
For Machinery as per Debit Note No. 2						
(an extract of the Debit Note should be entered.)						

Again, the Head Office makes a payment on account of the Mines. For instance, the Manager may request that a part of his salary be paid in England to someone on his behalf.

The usual Debit Note would pass, but, as in the above example of machinery, the Cash Account at the Mine not being affected, the Journal will again be the means of recording the transaction, thus:—

JANUARY, 1897.

Jan. 31.—Manager's Salary Dr.	3	75				
To Head Office	1			75		
For proportion of Salary for January as per Debit Note No. 3						

The Ledger at this point should appear as follows :—

1. Dr.	HEAD OFFICE ACCOUNT.										Cr. 1.
					1897.						
					Jan. 1.—By Cash	C.B.					
					Remittance	1				1000	
					„ 10.—By Machinery	J 1				500	
					„ 31.—By Manager's						
					Salary	J 1				75	
										1575	

2. Dr.	MACHINERY.										Cr. 2.
					1897.						
					Jan. 10.—To Head Office	J 1				500	
					(enter short particulars)						

3. Dr.	MANAGER'S SALARY.										Cr. 3.
					1897.						
					Jan. 31.—To Head Office	J 1				75	
					Part salary for January						

The £1,000 standing to the credit of the Head Office account for cash remittance will, of course, appear on the Dr. side of the Cash Book.

The Company may, however, have an *agent* in the district or country where the mines are located for supplying the Manager with funds or other requirements.

On receipt of the funds the Manager should give an order on the Head Office, similar to the one below, so that the Agent may be reimbursed.

THE... ..COMPANY, LIMITED.

.....189...

Please pay to the order of.....

Agent of the Company forreceived

.....189...

..Accountant.

.....Manager.

To the Secretary

.....Company, Limited.

Address.....

The funds having been supplied by the Agent, it is advisable to credit his account in the Ledger; but seeing that an order has been given on the Head Office to refund the amount, an entry should be made in the Journal by which his account will be Debited, thus balancing it while Head Office must be Credited.

Very often accounts are opened under
 SUNDRY CREDITORS these headings, but it is preferable to open
 AND a separate account for each person. This
 SUNDRY DEBTORS, in practice will soon commend itself to
 15. the Book-keeper.

As the Cash Account is kept in a
 CASH ACCOUNT, 16. separate book, it is unnecessary to open
 (See paragraph 5.) an account under this title in the
 Ledger.

This title almost speaks for itself, yet
 PLANT AND items which ought to be charged to some
 MACHINERY, 17. other account are often placed to the
 debit of Plant and Machinery. To this
 account should be charged not only the actual purchase price.
 but the cost of shipping, transport, and erection—in fact, all
 and every expense incurred in putting the machinery into

working order. A separate account should be opened for "Erection," and the total cost transferred to the "Plant and Machinery Account" when completed. It is, however, obvious that the depreciation is greater on some portions of the plant than on others, and for this reason, as well as for ready reference to "first cost," it is advisable to subdivide the account, thus :—

- (a) Battery and Engine.
- (b) Winding Engine and Gear.
- (c) Tramway and Wagons.
- (d) Boring Plant.
- (e) Blacksmith's Shop, Plant, &c.
- (f) Carpenter's do. do.

and such other accounts as may be found necessary.

Unless instructions have been received as to the rate of depreciation to be taken, it is better to leave this to the Head Office, the Manager making his suggestions in his report accompanying the account (*see paragraph 27*).

This account will show the "*first cost*"

BUILDINGS, 18. of the buildings, and will, therefore, be charged not only with the material used in construction, but also with the wages of the men employed in the erection, the stores used, and any other expenditure connected therewith. It is also advisable to subdivide this account, *e.g.*,

- (a) Building Manager's House ;
- (b) Building Employé's Cottages ;
- (c) Building Engine House ;
- (d) Building Battery Shed ;
- (e) Building Blacksmith's Shop ;
- (f) Building Carpenter's Shop ;
- (g) Sidings,

and such others as may be required.

This account will be debited with all STORES, 19. stores purchased and credited with the (See also remarks stores used. The balance of the "Stores under paragraph 9.) Account" ought to be compared from time to time with the Stores Inwards Book, and should agree therewith.

As the Head Office requires a copy of the account books, it is not advisable to post from the stores books into the Ledger. An entry should be made in the Journal at the end of each month for stores purchased, say :—

Stores Dr.	130	1	6			
To Sundries						
For Stores acquired during.....						
.....189..... as per Stores						
Inwards Book						
A. Smith				20	5	2
B. Morgan & Co.				13	2	2
Head Office (Consignment)				96	14	2

An analysis or Summary of the Stores Issued should be prepared on the following lines, viz. :—

Building Manager's House—

Iron	£4	3	6	
Timber	3	14	0	
Paint	10	0		
				£8 7 6

Building Engine House—

Iron	£2	1	4	
Timber	2	2	0	
				£4 3 4

Battery and Engine—

Paint	£	10	6	
Timber	9	12	8	
				£10 3 2

At the end of the Company's financial year a complete detailed schedule (the result of an actual stock taking) must be sent to Head Office to support the balance carried down upon this account. (*See paragraph 45.*)

FURNITURE ACCOUNT, 20.	This account should be debited with the cost of all safes, tables, desks, chairs, stools, &c.
---------------------------	---

A certified schedule must be sent to the Head Office at the end of each financial year. (*See paragraph 45.*)

LIVESTOCK, 21.	This account should be debited with the cost of animals kept for working purposes, slaughter oxen being charged to a separate account.
----------------	--

A schedule must be sent annually, with accounts, to the Head Office, as in the case of stores. (*See paragraph 45.*)

TIMBER ACCOUNT AND FUEL ACCOUNT, 22.	These two accounts should be dealt with precisely as stores, or they might be incorporated therewith.
--	---

PURCHASE OF PROPERTY, 23. (<i>See also remarks under paragraph 35.</i>)	The purchase of the property is usually dealt with at the Head Office, and will therefore not appear in the Mines Ledger. It may here be stated, however, that the purchase money is usually discharged in fully paid up shares of the Company, or partly in fully paid up shares and partly in cash.
---	---

ORE AT GRASS, 24.	In preparing the quarterly statement, or the final account at the end of the financial year, the ore at grass untreated should be taken into account at the cost per ton of bringing it to the surface.
-------------------	---

Under this head we have to deal
 DEVELOPMENT with accounts which require very careful
 OF MINE, 25. consideration.

The cost of developing the mine should be kept quite distinct from the general mining expenses, as probably a percentage will be written off each year.

In order to reach the ore it is necessary that shafts be sunk, and drives, winzes, &c., constructed; the cost thereof is "Capital Expenditure." On the other hand, as work in the mine proceeds new roads may be cut, the floors in the workings lowered, rails laid, the roof or sides timbered, &c.; these are charges against "output," or cost of getting the ore. There may, however, be expenditure for a drive from a new Level, or for deepening the mine, which would be charged to "Capital Expenditure."

The account should be subdivided according to the various works undertaken; for instance:—

- (a) Sinking Main Shaft.
- (b) Sinking Air Shaft.
- (c) Main Drive.
- (d) Level No. 1, etc.

We will now consider the charges
 MINING against "output," or cost of getting the
 EXPENSES, 26. ore, hauling and delivery to the battery,
 and crushing. This account might be
 subdivided as follows:—

- (a) Mining:

The wages of the miners, stores, &c.

(b) Hauling and Tramming:

The wages of the loaders, cagers, banksmen, engineers, stokers, tippers, stores, fuel, horse keep, depreciation of engines, plant, horses, &c.

(c) Dead Work (a separate account being opened for each undertaking):

Wages of men employed in making new roads during mining operations, cost of laying rails timber, stores, &c.

(d) Battery Expenses—

Wages of the engineers and stokers, stores, fuel, depreciation of plant and horses.

(e) Cyanide Working—

Wages, chemicals, stores, fuel, depreciation, &c

(f) Chlorination Working—

Wages, chemicals, stores, fuel, depreciation, &c

(g) General Labour—

Being cost of labour that cannot properly be charged to a specific account.

DEPRECIATION, 27. The question of depreciation is usually dealt with by the Board of Directors at the Head Office, after receiving the engineer's or manager's report as to the state of the plant, buildings, &c. This report should accompany the final accounts at the close of the financial year.

(See also paragraph 17.)

REPAIRS AND RENEWALS, 28. To this account should be charged any expenses not appertaining to the "first cost" of the "Asset."

For instance, should the piston or piston-rod of the winding engine break, the cylinder burst, the drum be repainted, the wire rope be renewed, or the roof of the engine-house blow off, &c., &c., the cost of supplying new parts, and the wages, stores, &c., in connection therewith, should be charged to Repairs. Care, however, must be taken not to include as repairs any new buildings or additions.

WAGES, 29. All wages paid to the engineers, (See also miners, blacksmiths, carpenters, stable-men, &c., should be charged in the first paragraph 10.) instance to this account, a cheque being drawn for the actual amount payable on a certain date, as shewn in the Time Book. This should be entered in the Cash Book in a lump sum, thus:—

Jan. 31. By Wages Account—

Amount payable for
weeks ending.....
as per Wages Book.

£372 6 10

The amount having been posted from the Cash Book to the debit of “Wages Account” must be disposed of by crediting that account and debiting the respective Ledger accounts by means of an entry in the Journal, as follows:—

Sundries	Dr.							
To Wages			372	6 10
Transferring the amounts paid for Wages from				
to				
as per Wages Book.				
Building Engine House	105	3		
Erecting Battery	120	2	3	
Sinking Main Shaft	147	1		
&c., &c.				

MANAGER'S
SALARY, 30.
(See also
paragraph 35.)

It is advisable to keep this n an account by itself, and a report should accompany the quarterly account (see paragraph 43) advising the Board of Directors as to how it might be apportioned between "Capital Expenditure" and "Profit and Loss," in case they wish to do so.

OFFICE
SALARIES, 31.

This account will include the salaries of the local Secretary, Clerks, Store-keeper, &c.

GENERAL OFFICE
EXPENSES, 32.

The items of expenditure falling under this head should be divided into as many accounts as possible, viz. :—

(See also
paragraph 35).

- (a) Office Rent.
- (b) Cablegrams.
- (c) Postage and Telegrams.
- (d) Stationery and Printing.
- (e) Bank Charges.
- (f) Interest.
- (g) Exchange.
- (h) Law Charges.
- (i) General Charges.

LICENCES, 33.
(See also
paragraph 36).

In the case of a Company working its mining claims, the licences should be charged to this account, and written off to Profit and Loss, but in the case of Exploration or Land companies, which buy claims with a view to future sale, the amount should be added to the purchase price of the property.

Having explained most of the accounts
 LAND COMPANIES, which will require opening, we will now
 34. consider various matters which chiefly
 concern Land and Exploration companies.

When a Company buys farms, mining
 PURCHASE OF claims, town stands, &c., with a view to
 PROPERTIES, 35. future sale, it is advisable to open separate
 accounts for each property purchased,
e.g. :—

- (a) Webster's Farm.
- (b) Brown's Farm.
- (c) Granger's Block 10 claims.
- (d) Hangman Block 10 claims.
- (e) Stand No. 1001 at.....
- (f) Stand No. 1002 at.....,

or accounts may be opened for

- (a) Purchase of Farms.
- (b) Purchase of Claims.
- (c) Purchase of Stands.

and a full description given in the Property Register (*para-*
graph 39) where situated, registered number when and by
 whom pegged, &c.

The account should not only be debited with the purchase
 price of the property, but with transfer fees, licences, quit
 rents, sanitary fees, law charges, cablegrams, &c., and as
 regards such items as the salaries and travelling expenses of
 the Superintendent or Manager, and his assistants, these might
 be allocated to the various properties acquired according to
 the estimated time spent in connection therewith. (*See also*
paragraph 36).

This procedure will be readily appreciated when it is remembered that sometimes two (or more) Companies work conjointly, the one paying all expenses and charging the other with their proportion. The expenses should be kept distinct in case the Board of Directors might decide to write them off to Profit and Loss.

Further, all work done on the properties should be charged to separate accounts, thus:—

- (a) Webster's Farm Development. (Work other than cultivation.)
- (b) Brown's Farm Development.
- (c) Granger's Block Development.
- (d) Hangman Block Development.
- (e) Buildings Stand No. 1,001.
- (f) Do. do. 1,002.

So long as the Company retains the property with a view to sale or flotation, the cost and expenditure will remain on the books until such sale or flotation is effected, when they will be charged against the proceeds of sale. If fully paid shares in another Company are received as the consideration for the sale, then the cost of the properties becomes the cost of the fully paid shares so received. Should any property be abandoned, then the cost thereof and expenditure must be written off to Profit and Loss at the close of the financial year.

RENT OF FARMS, &c., 36. When a farm is let to another person the rent received should *not* be credited to the cost of the farm, but to a "Rent Account," which being a Profit and Loss item will be transferred to the Head Office at the end of the financial year. In this case any expenditure other than that named in connection with the purchase and transfer of the property should be dealt with in the same manner. (*See paragraph 35.*)

CUTTING AND SELLING TIMBER, together with the timber thereon, when
 37. this is cut and sold the amount received should be credited to the original cost of the farm. Even when the timber is taken for the Company's use, an entry should be made in the Journal charging the account for which it has been used, and crediting the "Farm Account" at current rates *less* the wages of the men employed in cutting.

It is preferable, however, to divide the purchase price as between

(a) The farm.

(b) The timber, &c.

CULTIVATION OF FARMS, 38. When farms are cultivated with a view to selling or using the produce the Payments and Receipts should be entered into a "..... Farms Cultivation" account. Should any of the produce be taken for the Company's use, it must be treated as described in paragraph 37. At the end of this financial year any produce remaining unsold should be taken into the accounts at as near cost as possible, provided it does not exceed the marketable value, and the profit or loss transferred to the Head Office.

PROPERTY REGISTERS, 39. A book ought to be kept for the purpose of entering fuller details of all the Company's properties, and the ruling given on page 39 will be found very suitable.

Nine or twelve lines should be left on the top of the page to enter a full description of the property, terms of purchase, &c. The book, of course, should be provided with an index.

When a company engages Prospectors
 PROSPECTORS, to peg off claims, the wages paid, stores
 40. used, and other expenses should be
 charged to the claims pegged. These
 expenses will constitute the cost of the claims, and ought
 therefore to remain on the books until they are sold, floated,
 or abandoned, when they will be dealt with in the manner as
 described in paragraph 35.

In addition to the wages paid to
 BONUSES, 41. Prospectors, sometimes an arrangement
 is made, whereby they are entitled to a
 bonus on the sale or flotation of the claims pegged out.

When the claims are pegged, the amount payable for
 bonus should be debited to the account representing the
 claims and credited to a "Suspense Bonus Account," so that
 it is not lost sight of; but when making up the quarterly or
 final yearly statement (*see paragraph 43*) this latter account
 must not be included among the General Creditors, but
 shown as a separate item.

Should an advance be made to a Prospector on account of
 the bonus payable, or should the Prospector's interest be
 bought up, the fact must be recorded in a separate account,
 thus:—"T. Brown, Bonus Account."

Full particulars should be given, and the advance treated
 as an "investment" when making up the quarterly or yearly
 statement.

The Company may, however, dispose of its claims to a
 Development Company, and stipulate for the new Company
 to pay all bonuses. In this case the entry debiting the

"Claims" and crediting "Suspense Bonus Account" should be reversed, and notice given to the Prospectors to the effect that the new Company has taken over the liability.

The advance made should still be retained on the books as an asset, and the new Company notified that such an advance has been made, or the Prospector's whole interest bought up, and at the proper time (*i.e.* when the claims have been floated into a Mining Company) a claim should be made for the amount due under the Prospector's agreement.

This report scarcely comes within the MONTHLY REPORT duties of the Bookkeeper, yet he may be OF WORK DONE, 42. asked by the Manager to draw up a form suitable for the purpose. The ruling on page 44 may, therefore, be of some assistance.



Form for rendering Quarterly

THE.....

Dr.

Statement of Mines Account.....

[illegible]

(Place).....

)

to prepare and forward to the Head Office an account shewing of the form given below:—

Statement to the Head Office.

.....COMPANY, LIMITED.

.....18 .

Cr.

Particulars.	For 3 months ending	For 6 months ending	For 9 months ending	For 12 months ending
By Cash—At Bank				
In hand				
By Debtors				
By Properties, Mining Claims, Farms, &c.				
By Expenditure in connection with the above properties, including development. <i>(Give a list of properties affected.)</i>				
By Expenditure to be allocated to various properties				
Manager's salary				
Assistants' salaries				
Travlng. exes., &c.				
£				
Suggested allocation				
Webster's Farm				
Brown's Claims				
Stand No.				
£				
By Advances to Prospectors against Bonuses (<i>see contra</i>)				
By Shares in other companies at cost				
By Buildings, plant, fixtures, live stock, &c.				
By Stores, fuel, &c.				
By Sundry expenditure includ- ing office salaries, bank charges, cablegrams, station- ery, printing, and general expenses				
<p><i>Note.</i>—In the case of a Mining Com- pany all the mining expenses as explained in paragraph 26 should be included on this side.</p>				
£				

We certify the above to be correct

.....Book-keeper.

.....Manager.

SEE PARAGRAPH 42, MONTHLY REPORT OF WORK DONE.

Form No.....

THE.....COMPANY, LIMITED.

Report for Month ending189

Name of Property and Description of Work done.	Size of Shaft or Drive.	No. of ft. sunk or driven during month.	Total depth or length to date.	Average size of Reef.	Average of Milling Assay.	COST OF WORK DURING THE MONTH.						Remarks.	
						Wages.		Explo- sives.	Fuel.	Stores & Mater'ls.	Total.		Per Foot.
						White.	Native.						
Pitman's Reef—													
Sinking Shaft..													
Drive													
Crosscut													
Golden Reef—													
Sinking Shaft..													
Drive													
Crosscut													
&c., &c.													

.....Manager.

At the end of the financial year the Profit and Loss items, both Receipts and Payments, must be transferred to the Head Office.

In addition to the above-mentioned INFORMATION TO report and quarterly statement, it will be BE SENT TO necessary to send to the Head Office at HEAD OFFICE, 44. the end of each month, the following particulars:—

- (a) Copy of Cash Book (with Vouchers attached, except as otherwise stated in paragraph 45).
- (b) Copy of Journal.
- (c) Ledger Balances.
- (d) Stores Sheet.
- (e) Wages Sheet.
- (f) Account current with Head Office.

These should all be certified by the Bookkeeper and countersigned by the Manager.

When an audit of the Company's AUDIT, 45. accounts is conducted on the other side, it will be necessary to retain the vouchers at the Mines. These, together with all certificates or documents of title for any shares in other Companies or mining claims, farms, &c., must be produced to the Auditor, but when an audit is not so undertaken, the following additional documents should be sent to the Head Office at the end of each financial year.

- (g) A certificate from a Notary Public or an Accountant giving full details, and stating that he attended at the office of the Company when the documents of title for shares, mining claims, farms, &c., were produced. This should be done on the first day of each financial year.
- (h) A certificate from the bank shewing the state of the Company's account.

- (i) A statement shewing the agreement between the amount stated on the above-mentioned certificate and the Cash Book.
- (j) In cases where the amount of petty cash is not paid into the bank, a certificate of the amount in hand signed by the Book-keeper and countersigned by the Manager.
- (k) A schedule, the result of actual stock-taking, of all stores, live stock, &c., on hand, signed by the Storekeeper and countersigned by the Manager.

In cases where the Company holds
 DECLARATION shares in other Companies, and the same
 OF TRUST, 46. are registered in the name of the Manager,
 or any other official, a declaration of trust
 should be executed by the person so holding the shares. This
 document should be sent to the Head Office, and for this
 purpose the following will be found suitable:—

DECLARATION.

“I hereby declare that I hold in my name on behalf of
 the..... Company, Limited, the following shares,
 viz.:—

Name of Stock.	Certificate Number.	Number of Shares.	Distinctive Numbers.	

..... *Manager.*

I have compared the above with the Certificates or other
 Documents of title and certify the same to be correct.

.....
 (To be Signed by a public Accountant or Notary)

Place

Date

To meet the requirements of Companies dealing in stocks and shares, rulings of a Day Book, Received and Delivered Book, Investment Ledger and Cost Book, are given in the Appendix hereto.

Most of the points which usually arise in connection with the accounts of a Gold mining, Development, Land or Exploration Company have been dealt with in the foregoing paragraphs. It has been the object of the writer throughout—while keeping within the limits imposed in the first paragraph—to treat the subject in a concise and practical manner, and, in conclusion, he ventures to express the hope that the book may prove of service to such of his readers as require what might be termed “first aid” in rendering accounts to the Head Office.

APPENDIX.

"A." BOUGHT AND SOLD DAY BOOK.

[illegible]

APPENDIX--continued.

"B." SHARES AND STOCKS RECEIVED AND DELIVERED LEDGER.

Date	From whom received or to whom delivered	Transferor	Transferee	Received.			Balance	Delivered.			Seal affixed to transfer deed		Remar
				Nos. of Certificates	Distinctive numbers	No. of shares or stocks		No. of shares or stock	Distinctive numbers	Nos. of Certificates	Date	In whose presence	

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Specimens of the rulings suggested in this book may be seen at the above.

APPENDIX—*continued.*

PROPERTY REGISTER. With reference to paragraph 39, Land Companies find it preferable to keep the records of properties, such as Farms, Mining Claims and Building Plots, or Town Stands, in separate books, or one book can be used and the pages apportioned to each ruling according to requirements. Form E, for Farms, should occupy two pages. Form F, for Mining Claims, has been found very convenient. The ruling occupies two pages and the whole of the right-hand page should be left for "Remarks." The ruling of Form G for Town Stands takes one page only.

MINING COMPANIES. In the case of Companies working Mines for a profit, it is important that the Head Office should be kept correctly posted as to the progress made each month. The following rulings have been found very useful :—

Form H.—Expenditure on Capital Account.

Form J.—Record of Development for One Month.

Form K.—Mine and Mill Return.

Form L.—Statement of Working Expenses.

Form M.—Statement of Footage Costs.

FORM E.

FARMS.

Registration Particulars.	NAME OF FARM.	Area.	Where Situate.	Purchase Price and Transfer Duty.	VALUE.		Quit Rent per Annum.	Particulars of Title Deeds.	PARTICULARS OF LEASES.			No. of Mining Claims Pegged on Farms.	REMARKS.
					Date.	Amount.			Period.	Acres.	Rent.		
No. of Grant.....													
Date Regd.....													
By whom Pegged.....													
Name Regd. in.....													

FORM F.

MINING CLAIMS.

[illegible]

FORM G.

TOWN STANDS:

[illegible]

EXPENDITURE ON CAPITAL ACCOUNT

For the month of

Account.	Contractors.	White Wages.	Native Labour and Food.	Stores.	Sundry Expenses.	Total.	Distribution of General Charges.
Main Shaft ..							
Do. Timbering ..							
Totals							
General Charges: Share of General Charges ..							
Total ..							

Manager.

Secretary.

Date

STATEMENT OF WORKING EXPENSES

For month of _____ Milled during the month.
 Calculated on a basis of Tons _____

	Contractors	White Wages.	Native Labour and Food.	Fuel.	Explosives.	Steel and Iron.	Stores.	Assaying, Sampling, and Surveying.	Sundry Expenses.		Cost per Ton.	Total.
Mining, including Maintenance.												
Milling, including Maintenance.												
Tramming, including Maintenance.												
Mine Hauling, including Maintenance.												
General Charges : (share of General Charges Account).												
Totals												
Mine Development Redemption										tons @	Total	

Date

Manager.

Secretary.

Footage Costs for month of

Place.	No. of Feet.	Contractors.	White Wages.	Native Labour and Food.	Explosives.	Steel and Iron.	Stores.	Surveying, Assaying, and Sampling.	Sundry Expenses.	Total.	Cost per foot.
Main Shaft											
Total ..											
<i>Note.—Here put names of Winzes, Drives, Crosscuts, Raises, &c.</i>											
Total Development											

SUMMARY—PER FOOT.

Shafts ..	..		
Winzes ..	..		
Drives..	..			
Crosscuts ..	..		
Raises..	..			

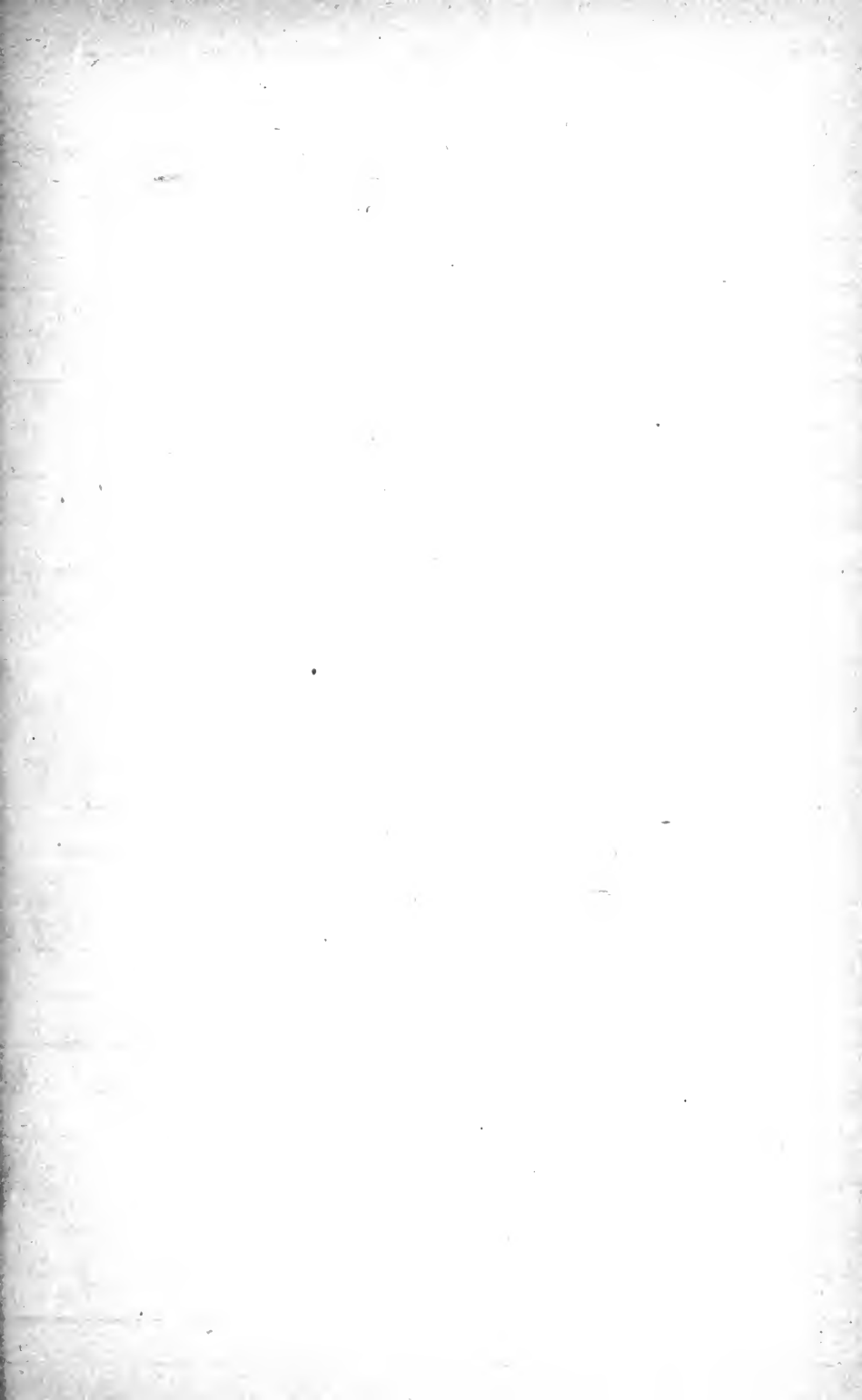
General Charges : Share of General Charges charged to Development.

Total ..

Date

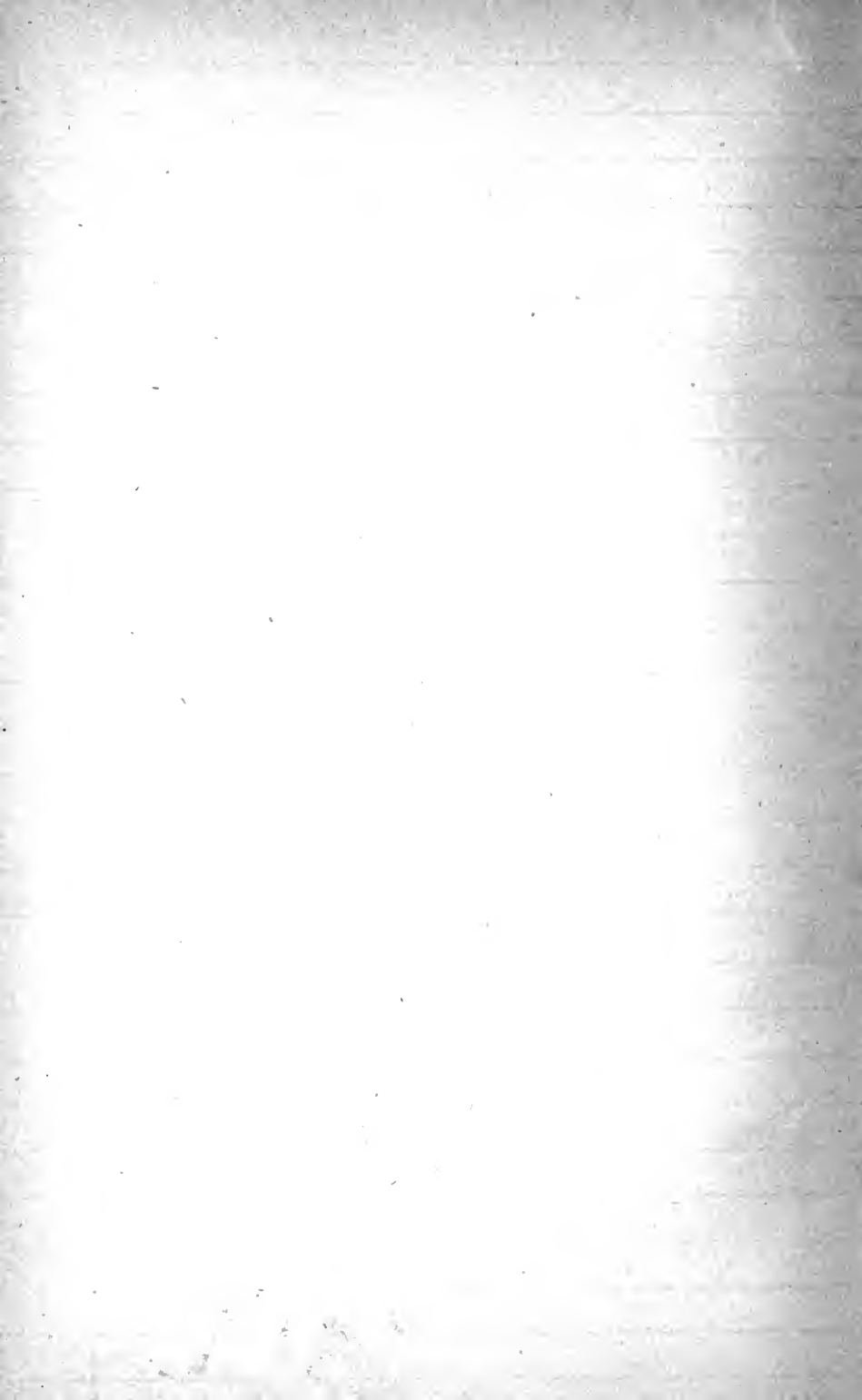
Manager.

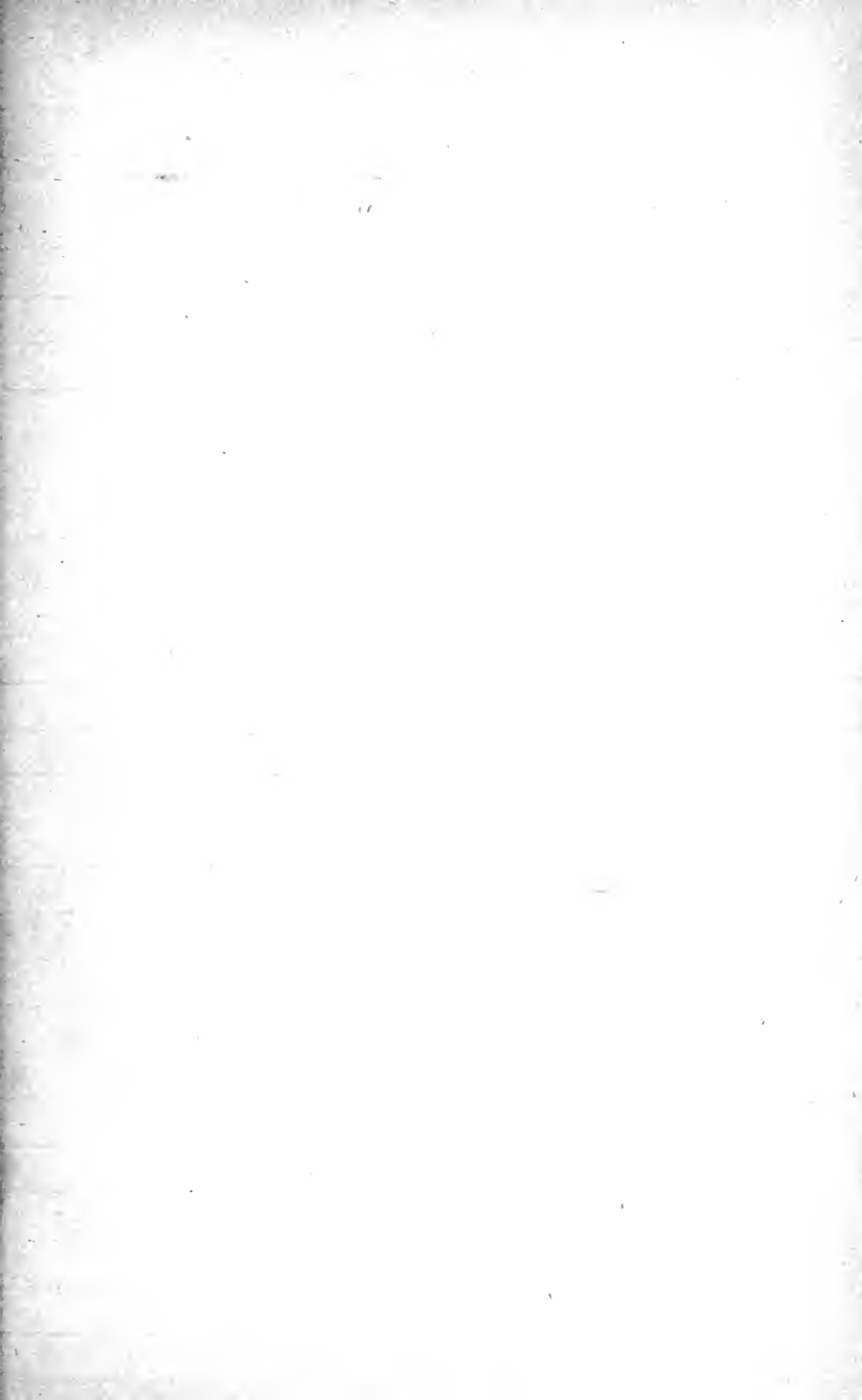
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